

SPARK GROUP

Anti-Bribery and Business Misconduct Policy

Spark Group is committed to maintaining the highest ethical standards in all aspects of its business operations. This Anti-Bribery and Business Misconduct Policy is designed to prevent bribery, corruption, and other forms of misconduct within the organization. It outlines the expectations and responsibilities of all employees, contractors, and business partners in upholding these principles.

1. Compliance with Applicable Laws and Regulations

Spark Group and its employees must comply with all applicable laws and regulations related to bribery, corruption, and business misconduct, including but not limited to the Anti-Bribery and Business Misconduct Policy of the company. Employees are expected to be familiar with and adhere to these laws and regulations in all business dealings.

2. Prohibition of Bribery and Corruption

2.1. No employee, contractor, or business partner of Spark Group shall directly or indirectly offer, promise, give, solicit, or accept bribes or corrupt payments, whether monetary or non-monetary, to or from any individual, company, government official, or other entity.

2.2. This prohibition extends to all business activities, including but not limited to negotiations, contracts, sales, purchases, and interactions with government agencies.

3. Gifts, Entertainment, and Hospitality

3.1. Spark Group does not recognize that the exchange of gifts, entertainment, and hospitality is a common business practice.

3.2. Employees must obtain prior approval from their supervisor or the designated authority for any gifts, entertainment, or hospitality that exceeds reasonable and customary business practices.

4. Conflicts of Interest

4.1. Employees must avoid conflicts of interest between their personal or financial interests and those of Spark Group. Employees must promptly disclose any actual or potential conflicts of interest to their supervisor or the designated authority.

4.2. Employees shall not engage in any activity that may compromise their judgment or objectivity in making business decisions on behalf of Spark Group.

5. Reporting and Whistleblowing

5.1. Spark Group encourages all employees, contractors, and business partners to promptly report any known or suspected violations of this policy or any other unethical or illegal activities to audit@sparkcar.org or Disciplinary committee member **Mr. Bikash Katuwal (9802315724)** or directly to **CEO of the company (9802322095 ceo@sparkcar.org)**.

5.2. Reports can be made to through an anonymous reporting mechanism, such as a designated hotline or email address.

5.3. Spark Group prohibits retaliation against individuals who make good faith reports of violations or who participate in related investigations.

6. Disciplinary Action

6.1. Violations of this policy will not be tolerated and may result in disciplinary action, up to and including termination of employment or contractual relationship.

6.2. Spark Group reserves the right to take appropriate legal action against individuals or entities involved in bribery, corruption, or other business misconduct.

7. Training and Awareness

7.1. Spark Group will provide regular training and awareness programs to educate employees, contractors, and business partners about their obligations under this policy and relevant laws and regulations.

7.2. Employees are expected to participate in these training programs and seek guidance from the designated authority whenever they have questions or concerns.

7.3. Spark Group conducts employee screening before offering employment contract or assigning client duties.

8. Policy Review and Updates

8.1. This policy will be reviewed periodically to ensure its effectiveness and compliance with changing laws and regulations.

8.2. Updates to this policy will be communicated to all employees, contractors, and business partners, and their adherence to the revised policy will be expected.

By adhering to this Anti-Bribery and Business Misconduct Policy, Spark Group aims to create a culture of integrity, transparency, and ethical business practices. Every individual associated with the organization has a responsibility to uphold these principles and report any violations promptly.